

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

December 28, 1959

Industry Circular No. 59-64

CHANGES IN PLANT REGISTRY NOS. ON LABELS OF BOTTLED-IN-BOND DISTILLED SPIRITS

Operators of distilled spirits plants
and others concerned:

Purpose. The purpose of this circular is to authorize operators of distilled spirits plants to make changes on labels of bottled-in-bond spirits for purposes of compliance with the 1958 revisions of the Internal Revenue Code without requiring new certificates of label approval.

Background. The provisions of Chapter 51 of the Internal Revenue Code, as amended by the Technical Excise Tax Act of 1958 (P.L. 85-859), established new distilled spirits plants. Establishments operating prior to January 1, 1959, as registered distilleries, fruit distilleries and internal revenue bonded warehouses have, under the amended code, been redesignated as distilled spirit plants and have been given distilled spirit plant numbers. Questions have arisen as to the need for the re-approval of labels which differ from approved labels only by reason of changes in plant registry numbers in accordance with the Code revisions.

Conclusion. As new labels are ordered for bottled-in-bond spirits they should be revised to reflect the information required under the 1958 revisions of the Internal Revenue Code. Changes made in labels for the purpose of compliance with this statute will not necessitate resubmission of the labels for approval.

Inquiries. Correspondence in regard to this Industry Circular should refer to its number and be addressed to the Director, Alcohol and Tobacco Tax (O:AT:BT), Washington 25, D. C.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division